

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS  
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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- and -

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Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
<b><u>In re</u></b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>BEARINGPOINT, INC., <u>et al.</u>,</b>	:	<b>09 - 10691 (REG)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X	:	

**NOTICE OF LIQUIDATING TRUSTEE'S  
TWELFTH OMNIBUS OBJECTION TO CLAIMS**

**PLEASE TAKE NOTICE THAT:**

A hearing (the "***Hearing***") to consider the Twelfth Omnibus Objection to Claims, dated June 29, 2010 (the "***Twelfth Omnibus Objection***"), of John DeGroote Services LLC as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust to certain claims filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E. Gerber, United States

Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **August 4, 2010, at 9:30 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Twelfth Omnibus Objection is **July 25, 2010, at 4:00 p.m. (Eastern Time)** (the “*Objection Deadline*”).

**PARTIES RECEIVING NOTICE OF THE TWELFTH OMNIBUS OBJECTION SHOULD REVIEW THE TWELFTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE TWELFTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.**

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Twelfth Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors’ estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov), the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or

any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

***Counsel to the Liquidating Trustee***

McKool Smith P.C.  
One Bryant Park, 47<sup>th</sup> Floor  
New York, New York 10036  
Attn: Peter S. Goodman, Esq.

Dated: June 29, 2010  
New York, New York

/s/ Peter S. Goodman  
MCKOOL SMITH P.C.  
One Bryant Park, 47<sup>th</sup> Floor  
New York, New York 10036  
Telephone: (212) 402-9200  
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- and -

Nicholas Zugaro (*pro hac vice*)  
MCKOOL SMITH P.C.  
600 Travis Street, Suite 7000  
Houston, Texas 77002  
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Counsel to the Liquidating Trustee

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HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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Counsel to the Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
:  
**In re** : **Chapter 11 Case No.**  
:  
**BEARINGPOINT, INC., et al.,** : **09 - 10691 (REG)**  
:  
**Debtors.** : **(Jointly Administered)**  
:  
-----X

**LIQUIDATING TRUSTEE'S TWELFTH OMNIBUS OBJECTION TO CLAIMS**

TO THE HONORABLE ROBERT E. GERBER  
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the “*Liquidating Trustee*”) of the BearingPoint Inc. Liquidating Trust, files this Twelfth Omnibus Objection to Claims (the “*Twelfth Omnibus Objection*”) to those claims listed on Exhibit A, Exhibit B, and Exhibit C attached hereto. This Twelfth Omnibus Objection is filed pursuant to section 502 of title 11 of

the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the “**Procedures Order**”). The Liquidating Trustee’s proposed order is attached hereto as Annex A. In support of the Twelfth Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

### **RELIEF REQUESTED**

1. The Liquidating Trustee objects and requests that the Court disallow and expunge the following categories of claims or otherwise grant the relief requested as identified herein:

(a) Proofs of Claim that assert an amount in excess of that to which the claimant is entitled, as defined below, the Overstated Claims;

(b) Proofs of Claim that assert escheatment claims for which the Debtors have no liability, as defined below, the Escheatment Claims.

(c) Proofs of Claim that were filed after the bar date, as defined below, the Late Filed Claims.

### **JURISDICTION**

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

3. On February 18, 2009, (the “**Commencement Date**”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The

Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof [Docket No. 191] (the “**Bar Date Order**”). The Bar Date Order established (a) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) (“**Proofs of Claim**”) based on prepetition claims against the Debtors (the “**General Bar Date**”), and (b) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the “**Bar Dates**”).

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the “**Bar Date Notice**”) and proof of claim forms to, among others, all of the Debtors’ creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009 the Court by written order confirmed the Debtors’ Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the “**Plan**”). John DeGroote Services LLC is the Liquidating Trustee to the BearingPoint Inc. Liquidating Trust.

### **PROOFS OF CLAIM**

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Twelfth Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors' Schedules (the "***Scheduled Claims***") and the claims asserted in the Proofs of Claim (the "***Filed Claims***"). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. On April 15, 2010, the Court entered the Order to Extend the Deadline to Object to Claims [Dkt. No. 1798]. Accordingly, the deadline for the Liquidating Trust to object to Claims and Administrative Expenses is December 31, 2010.

10. As part of their ongoing review, the Liquidating Trustee has reviewed each of the proofs of claim listed on Exhibit A, Exhibit B, and Exhibit C hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

11. The Liquidating Trustee limits this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

### **OBJECTION TO CLAIMS - OVERSTATED CLAIMS**

12. Certain claimants have filed Proofs of Claim that assert claims for amounts larger than any amount owed by the Debtors ("***Overstated Claims***"). Exhibit A, attached hereto, identifies such Overstated Claims and contains a short statement, next to each claim, why the claim is overstated. As described in the Affidavit of Barry Folse, attached hereto as Exhibit D, based on due diligence performed by the Liquidating Trustee including on the Debtors' accounting records, accounts receivable systems, accounts payable systems, or tax returns, the

Overstated Claims assert a liability greater than what is actually allowable. Thus, the Liquidating Trustee requests that the Court reduce the amount claimed in the Overstated to the extent requested in Exhibit A. By requesting reduction of claims, the Liquidating Trustee is not waiving any right to further object to any claim for any reason. The Liquidating Trustee is not admitting that any claim herein is allowable or should be allowed. The Liquidating Trustee reserves all rights to any cause of action it may have against claimants including, without limitation, the right to pursue potential preference avoidance actions under Chapter 5 of the Bankruptcy Code.

### **OBJECTION TO CLAIMS - ESCHEATMENT CLAIMS**

13. Certain States have filed Proofs of Claim (“*Escheatment Claims*”) asserting claims related to allegedly unclaimed property to which the State is entitled under state unclaimed property laws. Exhibit B, attached hereto, identifies such Escheatment Claims. Under Section 347(b) of the Bankruptcy Code, property “remaining unclaimed at the expiration of the time allowed . . . for the presentation of a security or the performance of any other act as a condition to participating in distribution under any plan” becomes property of the debtor or entity acquiring the assets of the debtor (here the Liquidating Trust). 11 U.S.C. § 347(b). Here, either the claimants have filed claims for the property or the property has reverted to the estate. In both cases, the states have no standing to assert the claims. *See In re Drexel Burnham Lambert Group Inc.*, 151 B.R. 684, 691 (Bankr. S.D.N.Y. 2001) (holding that section 347(b) preempted any law permitted a state to assert a claim as custodian for others when the property had not been abandoned to the state prior to the petition date). Any property abandoned to the states prior to the petition date has been turned over to the states. *See* Declaration of Barry Folse,



attached hereto as Exhibit D. Accordingly, the Liquidating Trustee requests that the Court disallow and expunge the Escheatment Claims in their entirety.

#### **OBJECTION TO CLAIMS - LATE FILED CLAIMS**

14. Certain claimants filed Proofs of Claim after the General Bar Date passed (“*Late Claims*”). Exhibit C, attached hereto, identifies such Late Filed Claims and contains the date on which the claim was filed. The General Bar Date was April 17, 2009 at 5:00 p.m. As described in the affidavit of Barry Folse, attached hereto as Exhibit D, the Late Filed Claims were filed after the General Bar Date. The Bar Date Order states, “Any holder of a claim against the Debtors that is required to but fails to file a proof of such claim in accordance with the Bar Date Order on or before...the Bar Date shall be barred from asserting such claim against the Debtors and their estates...and shall not be permitted to...participate in any distribution in the Debtors’ chapter 11 cases on account of such claim.” Bar Date Order at 6-7. Accordingly, the Late Filed Claims should not be allowed. The Liquidating Trustee requests that the Court disallow and expunge the Late Filed Claims in their entirety.

#### **RESERVATION OF RIGHTS**

15. The Liquidating Trustee expressly reserves the right to amend, modify or supplement the objections asserted herein and to file additional objections to the Proofs of Claim or any other claims (filed or not) which may be asserted against the Debtors or the Liquidating Trustee. Should one or more of the grounds of objection stated in this Motion be dismissed, the Liquidating Trustee reserves its rights to object on any other grounds that the Liquidating Trustee identifies. In addition, the Liquidating Trustee reserves the right to seek further reduction of any claim to the extent such claim has been paid.

16. Further, the Liquidating Trustee reserves its rights with respect to potential preference and avoidance actions against any claimant herein, and this Objection shall not constitute a waiver of the right of the Liquidating Trustee to pursue such causes of action or to seek the disallowance of Proof of Claims for any other reason.

### **NOTICE**

17. The Liquidating Trustee shall serve notice of this Twelfth Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided

WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: June 29, 2010  
New York, New York

/s/ Peter S. Goodman  
MCKOOL SMITH P.C.  
One Bryant Park, 47<sup>th</sup> Floor  
New York, New York 10036  
Telephone: (212) 402-9200  
Facsimile: (212) 402-9444

- and -

Nicholas Zugaro (*pro hac vice*)  
MCKOOL SMITH P.C.  
600 Travis Street, Suite 7000  
Houston, Texas 77002  
Telephone: (713) 485-7300  
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

**EXHIBIT A**  
**(OVERSTATED CLAIMS)**

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>39</b>	09-10691 (REG)	<b>Creditor:</b> ALGOMED TECHNOLOGIES CORPORATION	\$0.00	\$0.00	\$0.00	\$12,104.38	\$12,104.38
	<b>Filed On:</b>	3/19/2009						
<b>Reduced Amount</b>			116 JOHN ST SUITE 1406 NEW YORK, NY 10038	\$0.00	\$0.00	\$0.00	\$11,492.23	\$11,492.23
			Comments:	The Debtors agree with claim as filed less \$612.15 paid 4/15/2009 on check #80001876				
<b>Filed Claim Amount</b>	<b>343</b>	09-10691 (REG)	<b>Creditor:</b> BASS BERRY AND SIMS PLC	\$0.00	\$0.00	\$0.00	\$22,093.30	\$22,093.30
	<b>Filed On:</b>	4/10/2009						
<b>Reduced Amount</b>			ATTN: ANDREA T. MCKELLAR 315 DEADERICK STREET, SUITE 2700 NASHVILLE, TN 37238	\$0.00	\$0.00	\$0.00	\$20,141.30	\$20,141.30
			Comments:	The Debtors agree with the claim as filed less \$1,952.00 paid 4/29/2009 on check #80002491				
<b>Filed Claim Amount</b>	<b>171</b>	09-10691 (REG)	<b>Creditor:</b> BEELINE	\$0.00	\$0.00	\$0.00	\$70,925.00	\$70,925.00
	<b>Filed On:</b>	3/31/2009						
<b>Reduced Amount</b>			JOANNA KRAFT 1 INDEPENDENT DRIVE SUITE 800 JACKSONVILLE, FL 32202	\$0.00	\$0.00	\$0.00	\$41,090.88	\$41,090.88
			Comments:	The Debtors agree with \$41,090.88 of claim but the Liquidating Trustee contends that \$29,525 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>346</b>	09-10691 (REG)	<b>Creditor:</b> BEERS & CUTLER PLLC	\$0.00	\$0.00	\$0.00	\$327,246.00	\$327,246.00
	<b>Filed On:</b>	4/10/2009						
<b>Reduced Amount</b>			PILLSBURY WINTHROP SHAW PITTMAN LLP ATTN GIANNI DIMOS ESQ 1540 BROADWAY NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$34,881.00	\$34,881.00
			Comments:	The Debtors agree with \$34,881.00 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$263,962.00 of claim was paid 4/27/2009 on check #80002363 and \$28,403 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>530</b>	09-10691 (REG)	<b>Creditor:</b> BLACK AND VEATCH CORPORATION	\$0.00	\$0.00	\$0.00	\$203,800.90	\$203,800.90
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			PO BOX 803823 KANSAS CITY, MO 64180	\$0.00	\$0.00	\$0.00	\$181,943.46	\$181,943.46
			Comments:	The Debtors agree with \$181,943.46 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$21,857.44 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>437</b>	09-10692 (REG)	<b>Creditor:</b> BROADWING COMMUNICATIONS LLC	\$0.00	\$0.00	\$0.00	\$14,594.55	\$14,594.55
	<b>Filed On:</b>	4/15/2009						
<b>Reduced Amount</b>			1025 ELDORADO BLVD BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$3,358.51	\$3,358.51
			Comments:	The Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$13,225.10 of claim of is not owed by the Debtors or their estates and \$3,358.51 of claim was paid on 4/4/2009 (ck#'s 80001390 & 80001391)				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>330</b>	09-10691 (REG)	<b>Creditor:</b> CENTRIC CONSULTING, LLC	\$0.00	\$0.00	\$0.00	\$99,401.61	\$99,401.61
<b>Filed On:</b>	4/9/2009							
<b>Reduced Amount</b>			C/O COOLIDGE WALL CO, LPA ATTN: GREG EWERS 33 WEST FIRST STREET, SUITE 600 DAYTON, OH 45402	\$0.00	\$0.00	\$0.00	\$93,749.11	\$93,749.11
Comments:				The Debtors contend \$5,652.50 of claim was paid as part of 1/23/2009 payment on EFT 70213101				
<b>Filed Claim Amount</b>	<b>669</b>	09-10691 (REG)	<b>Creditor:</b> COMPUTERSHARE	\$0.00	\$0.00	\$0.00	\$23,752.26	\$23,752.26
<b>Filed On:</b>	4/17/2009							
<b>Reduced Amount</b>			250 ROYALL STREET CANTON, MA 2021	\$0.00	\$0.00	\$0.00	\$23,016.14	\$23,016.14
Comments:				The Debtors agree with \$23,016.14 of claim after payment of \$736.12 on check #373561 on 4/16/2009				
<b>Filed Claim Amount</b>	<b>502</b>	09-10691 (REG)	<b>Creditor:</b> CORR CRONIN MICHELSON	\$0.00	\$0.00	\$0.00	\$24,042.40	\$24,042.40
<b>Filed On:</b>	4/16/2009							
<b>Reduced Amount</b>			BAUMGARDNER AND PREECE LLP 1001 FOURTH AVENUE SUITE 3900 SEATTLE, WA 98154	\$0.00	\$0.00	\$0.00	\$21,800.60	\$21,800.60
Comments:				The Debtors agree with \$21,800.60 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$2,515.40 of claim is not owed by the Debtors or their estates				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>671</b>	09-10691 (REG)	<b>Creditor:</b> DIRECTIONS ON MICROSOFT	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
	<b>Filed On:</b>	4/17/2009						
<b>Reduced Amount</b>			JEFF PARKER 135 LAKE ST S SUITE 155 KIRKLAND, WA 98033	\$0.00	\$0.00	\$0.00	\$526.03	\$526.03
			Comments:	The Debtors contend that \$3,473.97 of claim was paid on ck 80003646 on 6/10/09 and remainder of claim is valid				
<b>Filed Claim Amount</b>	<b>152</b>	09-10691 (REG)	<b>Creditor:</b> FIDELITY ENGINEERING CORP.	\$0.00	\$0.00	\$0.00	\$13,365.23	\$13,365.23
	<b>Filed On:</b>	3/30/2009						
<b>Reduced Amount</b>			19955 HIGHLAND VISTA DR. ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$7,887.26	\$7,887.26
			Comments:	The Debtors agree to \$7,887.26 of claim the Liquidating Trustee contends that \$5,526.94 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				
<b>Filed Claim Amount</b>	<b>734</b>	09-10691 (REG)	<b>Creditor:</b> FIRSTWAVE TECHNOLOGIES, INC	\$0.00	\$0.00	\$0.00	\$11,093.00	\$11,093.00
	<b>Filed On:</b>	4/20/2009						
<b>Reduced Amount</b>			LISA CRAMER CHIEF SALES & MARKETING OFFICER 7000 CENTRAL PARKWAY, SUITE 330 ATLANTA, GA 30328	\$0.00	\$0.00	\$0.00	\$865.17	\$865.17
			Comments:	The Debtors agree with \$865.17 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$5,159.00 of claim is not owed by the Debtors or their estates and \$5,068.83 was paid on check #s 80003097 (5/20/09) and 80005230 (12/16/09)				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>549</b>	09-10691 (REG)	<b>Creditor:</b> FRAGOMEN DEL REY BERNSEN & LOEWY	\$0.00	\$0.00	\$0.00	\$246,361.70	\$246,361.70
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			ATTN: LAUREN B SHY 7 HANOVER SQ NEW YORK, NY 10004	\$0.00	\$0.00	\$0.00	\$46,361.70	\$46,361.70
			Comments:	The Debtors contend the claim should be reduced for payments totaling \$200,000 paid (\$100K paid 4/1/2009 and \$100K on 5/29/2009)				
<b>Filed Claim Amount</b>	<b>350</b>	09-10691 (REG)	<b>Creditor:</b> GOOGLE INC	\$0.00	\$0.00	\$0.00	\$11,437.99	\$11,437.99
	<b>Filed On:</b>	4/10/2009						
<b>Reduced Amount</b>			BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVE SANTA CLARA, CA 95050	\$0.00	\$0.00	\$0.00	\$6,025.49	\$6,025.49
			Comments:	The Debtors agree with \$6,025.49 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$5,412.50 of claim related to invoice 103828 is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>79</b>	09-10691 (REG)	<b>Creditor:</b> GRIMEBUSTERS INC	\$0.00	\$0.00	\$0.00	\$1,662.00	\$1,662.00
	<b>Filed On:</b>	3/25/2009						
<b>Reduced Amount</b>			11 JONATHON LEE DR BELLEVILLE, IL 62223	\$0.00	\$0.00	\$0.00	\$831.00	\$831.00
			Comments:	The Debtors agree with \$831.00 of claim but contend that \$831.00 of claim was paid 4/15/2009 on ck# 80001925				



## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>522</b>	09-10691 (REG)	<b>Creditor:</b> HILTON WASHINGTON DULLES AIRPORTS CORP.	\$0.00	\$0.00	\$0.00	\$321,841.45	\$321,841.45
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			KELLY A WOODRUFF FARELLA BRAUN & MARTEL 235 MONTGOMERY ST 17TH FL SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$319,320.98	\$319,320.98
			Comments:	The Debtors agree with \$319,320.98 of claim and contend that \$2,520.47 of claim was paid 4/17/2009 (ck #80002087)				
<b>Filed Claim Amount</b>	<b>1041</b>	09-10691 (REG)	<b>Creditor:</b> IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$288,697.65	\$288,697.65
	<b>Filed On:</b>	10/2/2009						
<b>Reduced Amount</b>			ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234	\$0.00	\$0.00	\$0.00	\$241,422.52	\$241,422.52
			Comments:	The Debtors agree with \$241,422.52 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$45,760.00 of claim is not owed by the Debtors or their estates, \$1,515.13 is Deloitte's liability and \$704.71 paid on 6/19/2009 ck #80003857				
<b>Filed Claim Amount</b>	<b>373</b>	09-10691 (REG)	<b>Creditor:</b> INDOSOFT, INC.	\$0.00	\$0.00	\$0.00	\$48,644.49	\$48,644.49
	<b>Filed On:</b>	4/13/2009						
<b>Reduced Amount</b>			RAHUL KUMAR PRESIDENT P.O. BOX 590 SHREWSBURY, MA 1545	\$0.00	\$0.00	\$0.00	\$33,160.04	\$33,160.04
			Comments:	The Debtors agree with claim as filed less \$14,635.84 paid on check numbers 80001416, 80001174 and 80001932 but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$848.61 of claim is not owed by the Debtors or their estates				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>344</b>	09-10691 (REG)	<b>Creditor:</b> J A WHITE AND ASSOCIATES INC	\$0.00	\$0.00	\$0.00	\$9,073.83	\$9,073.83
<b>Filed On:</b>	4/10/2009		1341 GARNER LANE COLUMBIA, SC 29210	\$0.00	\$0.00	\$0.00	\$6,019.48	\$6,019.48
<b>Reduced Amount</b>								
			Comments:	The Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, only \$6,019.48 in liabilities is owed to the Creditor				
<b>Filed Claim Amount</b>	<b>698</b>	09-10691 (REG)	<b>Creditor:</b> JP MORGAN CHASE PROFESSIONAL SVCS, INC.	\$0.00	\$0.00	\$0.00	\$2,585.00	\$2,585.00
<b>Filed On:</b>	4/17/2009		VASTERA PROFESSIONAL SERVICES INC ATTN BRIAN HENDERSON, EXECUTIVE DIRECTOR 45025 AVIATION DRIVE, SUITE 150 DULLES, VA 20166	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00
<b>Reduced Amount</b>								
			Comments:	The Debtors agree with \$1,100.00 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$1,485.00 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>475</b>	09-10691 (REG)	<b>Creditor:</b> KROLL ASSOCIATES INC	\$0.00	\$0.00	\$0.00	\$74,717.75	\$74,717.75
<b>Filed On:</b>	4/16/2009		ATTN GENERAL COUNSEL 1166 AVENUE OF THE AMERICAS FLOOR 23 NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$72,244.85	\$72,244.85
<b>Reduced Amount</b>								
			Comments:	The Debtors agree with \$72,244.85 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$2,472.94 of claim is not owed by the Debtors or their estates				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>715</b>	09-10691 (REG)	<b>Creditor:</b> MCKENNEY'S INC	\$0.00	\$0.00	\$0.00	\$1,984.50	\$1,984.50
	<b>Filed On:</b>	4/20/2009	P O BOX 406340 ATLANTA, GA 30384					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00
			Comments:	The Debtors agree with \$1,600.00 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$117.50 was paid 5/8/2009 ck# 80002827 and \$267.00 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>114</b>	09-10691 (REG)	<b>Creditor:</b> MODIS INC	\$0.00	\$0.00	\$0.00	\$219,306.62	\$219,306.62
	<b>Filed On:</b>	3/26/2009	JOANNA KRAFT 1 INDEPENDENT DR STE 800 JACKSONVILLE, FL 32202					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$57,287.31	\$57,287.31
			Comments:	The Debtors agree with \$57,287.31 of claim but disagree with \$160,556.26 of claimed invoices as paid, have no record of \$400 invoice 3744093 and \$973.49 portion of invoice 3748072, and \$89.56 of IQ Navigator fees portion of claim				
<b>Filed Claim Amount</b>	<b>168</b>	09-10691 (REG)	<b>Creditor:</b> MOORE WALLACE NORTH AMERICA INC	\$0.00	\$0.00	\$0.00	\$4,026.00	\$4,026.00
	<b>Filed On:</b>	3/31/2009	3075 HIGHLAND PARKWAY DOWNERS GROVE, IL 60515					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$3,235.20	\$3,235.20
			Comments:	The Debtors contend \$790.80 was paid on check # 80001429 and agree with the \$3,235.20 remaining amount of the claim.				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>845</b>	09-10691 (REG)	<b>Creditor:</b> NEW YORK INSTITUTE OF FINANCE	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
	<b>Filed On:</b>	5/11/2009						
<b>Reduced Amount</b>			PEARSON BUSINESS SERVICES INC 200 OLD TAPPAN RD OLD TAPPAN, NJ 7675	\$0.00	\$0.00	\$0.00	\$708.33	\$708.33
			Comments:	The Debtors contend \$4,291.67 of claim paid 9/3/09 on ck# 80004755				
<b>Filed Claim Amount</b>	<b>186</b>	09-10691 (REG)	<b>Creditor:</b> NTT/VERIO INC	\$0.00	\$0.00	\$0.00	\$27,124.53	\$27,124.53
	<b>Filed On:</b>	4/1/2009						
<b>Reduced Amount</b>			VERIO, INC. 1950 N. STEMMONS FRWY SUITE 2001 DALLAS, TX 75207	\$0.00	\$0.00	\$0.00	\$12,337.83	\$12,337.83
			Comments:	The Debtors contend \$14,786.70 of claim was paid 6/11/2009 on EFT 382070 and agree with the remaining \$12,337.83 of the claim.				
<b>Filed Claim Amount</b>	<b>879</b>	09-10691 (REG)	<b>Creditor:</b> NUNO FERNANDES AND NICOLA FERNANDES	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
	<b>Filed On:</b>	6/5/2009						
<b>Reduced Amount</b>			500 E 77 ST APT 1423 NEW YORK, NY 10162	\$0.00	\$0.00	\$0.00	\$25,500.00	\$25,500.00
			Comments:	The Debtors contend that rejection damages should be for four (4) months (August through November 2009) at \$8,500 per month (\$34,000) less \$8,500 security deposit held by Claimant				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>416</b>	09-10691 (REG)	<b>Creditor:</b> OBJECTBUILDERS, INC	\$0.00	\$0.00	\$0.00	\$12,248.62	\$12,248.62
<b>Filed On:</b>	4/15/2009							
<b>Reduced Amount</b>			MARSHA E. FLORA, ESQUIRE GENERAL COUNSEL 20134 WEST VALLEY FORGE CIRCLE KING OF PRUSSIA, PA 19406	\$0.00	\$0.00	\$0.00	\$388.02	\$388.02
			Comments:	The Debtors agree with \$388.02 of claim Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$5,878.57 of claim is not owed by the Debtors or their estates, \$5,400 were for invoiced amounts greater than purchase order and \$582.03 was paid on ck 80003231 (5/22/09)				
<b>Filed Claim Amount</b>	<b>200</b>	09-10691 (REG)	<b>Creditor:</b> PEARL MEYER AND PARTNERS LLC	\$0.00	\$0.00	\$0.00	\$9,125.00	\$9,125.00
<b>Filed On:</b>	4/1/2009							
<b>Reduced Amount</b>			132 TURNPIKE ROAD SUITE 300 SOUTHBOROUGH, MA 1772	\$0.00	\$0.00	\$0.00	\$7,700.00	\$7,700.00
			Comments:	The Debtors contend that \$1,425.00 is a liability of a non debtor and agree with remaining \$7,700.00 of claim				
<b>Filed Claim Amount</b>	<b>828</b>	09-10691 (REG)	<b>Creditor:</b> PITNEY BOWES GLOBAL FINANCIAL SERVICES	\$0.00	\$0.00	\$0.00	\$3,409.10	\$3,409.10
<b>Filed On:</b>	5/4/2009							
<b>Reduced Amount</b>			PITNEY BOWES INC ATTN RECOVERY DEPT 27 WATERVIEW DRIVE SHELTON, CT 6484	\$0.00	\$0.00	\$0.00	\$3,358.06	\$3,358.06
			Comments:	The Debtors agree with \$3,358.06 of claim but contend that \$51.04 of claim was paid 4/8/2009 on ck# 80001620				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>216</b>	09-10691 (REG)	<b>Creditor:</b> PLANVIEW INC	\$0.00	\$0.00	\$0.00	\$197,752.37	\$197,752.37
	<b>Filed On:</b>	4/2/2009	8300 NORTH MOPAC SUITE 100 AUSTIN, TX 78759					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$160,727.79	\$160,727.79
			Comments:	The Debtors agree with \$160,727.79 of claim but the Liquidating Trustee contends that \$37,025.00 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence nor do they have record of a valid PO commitment related to this portion of claim				
<b>Filed Claim Amount</b>	<b>787</b>	09-10691 (REG)	<b>Creditor:</b> PRESCIO CONSULTING LLC	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
	<b>Filed On:</b>	4/27/2009	PO BOX 10722 CASA GRANDE, AZ 85230					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$7,690.48	\$7,690.48
			Comments:	The Debtors content that \$27,309.52 of claim was paid on 80002936 on 5/15/2009				
<b>Filed Claim Amount</b>	<b>689</b>	09-10691 (REG)	<b>Creditor:</b> QWEST COMMUNICATIONS COMPANY LLC	\$0.00	\$0.00	\$0.00	\$230,464.20	\$230,464.20
	<b>Filed On:</b>	4/17/2009	DBA QWEST GOVERNMENT SERVICES ATTN JANE FREY 1801 CALIFORNIA STREET, 9TH FLOOR DENVER, CO 80202					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$123,941.63	\$123,941.63
			Comments:	The Debtors contend that \$19,764.25 for account 71496766 has been fully satisfied and that \$123,941.63 of claim is valid related to account 75506475				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>303</b>	09-10691 (REG)	<b>Creditor:</b> ROY SPEIGHT	\$0.00	\$0.00	\$0.00	\$7,347.49	\$7,347.49
<b>Filed On:</b>	4/8/2009							
<b>Reduced Amount</b>			ROY C. SPEIGHT, CONSULTANT 11671 MELONES CT GOLD RIVER, CA 95670	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
			Comments:	The Debtors contend \$3,347.49 was paid 4/10/2009 on EFT #373132 and agree with the \$4,000.00 remaining amount of the claim.				
<b>Filed Claim Amount</b>	<b>1042</b>	09-10691 (REG)	<b>Creditor:</b> SBC LONG DISTANCE LLC	\$0.00	\$0.00	\$0.00	\$1,921.62	\$1,921.62
<b>Filed On:</b>	10/5/2009							
<b>Reduced Amount</b>			C/O AT&T SERVICES INC ATTN JAMES GRUDUS ESQ ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 7921	\$0.00	\$0.00	\$0.00	\$868.21	\$868.21
			Comments:	The Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$868.21 in liabilities is owed to the Creditor				
<b>Filed Claim Amount</b>	<b>686</b>	09-10691 (REG)	<b>Creditor:</b> SERCO, INC.	\$0.00	\$0.00	\$0.00	\$57,846.26	\$57,846.26
<b>Filed On:</b>	4/17/2009							
<b>Reduced Amount</b>			ATTN:LEGAL DEPARTMENT 1818 LIBRARY ST. SUITE 1000 RESTON, VA 20190	\$0.00	\$0.00	\$0.00	\$4,944.80	\$4,944.80
			Comments:	The Debtors contend that \$52,901.00 of claim was paid on check numbers 80003234 (5/22/09), 80003525 (6/2/09) and 80003887 (6/19/09)				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>547</b>	09-10691 (REG)	<b>Creditor:</b> SIMPLER CONSULTING INC	\$0.00	\$0.00	\$0.00	\$497,669.02	\$497,669.02
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			ATTN: ALEX W. THOMSON, ESQ. 401 LIBERTY AVENUE 22ND FLOOR PITTSBURGH, PA 15222	\$0.00	\$0.00	\$0.00	\$217,444.34	\$217,444.34
			Comments:	The Debtors agree with \$217,444.34 of claim and contend that \$280,224.60 of claim was paid on ck #s 80001716, 80001988, 80003392 & 80004919				
<b>Filed Claim Amount</b>	<b>82</b>	09-10691 (REG)	<b>Creditor:</b> SOLID COLOR INC	\$0.00	\$0.00	\$0.00	\$2,773.00	\$2,773.00
	<b>Filed On:</b>	3/25/2009						
<b>Reduced Amount</b>			155 AVENUE OF THE AMERICAS 4TH FLOOR NEW YORK, NY 10013	\$0.00	\$0.00	\$0.00	\$2,081.63	\$2,081.63
			Comments:	The Debtors agree with \$2,081.63 of claim but the Liquidating Trustee contends that \$691.37 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				
<b>Filed Claim Amount</b>	<b>228</b>	09-10691 (REG)	<b>Creditor:</b> SPRINT NEXTEL - CORRESPONDENCE	\$0.00	\$0.00	\$0.00	\$6,542.56	\$6,542.56
	<b>Filed On:</b>	4/3/2009						
<b>Reduced Amount</b>			ATTN BANKRUPTCY DEPT PO BOX 7949 OVERLAND PARK, KS 66207	\$0.00	\$0.00	\$0.00	\$904.64	\$904.64
			Comments:	The Debtors agree with \$904.64 of claim but the Liquidating Trustee contends that \$702.42 was paid 6/10/2009 (ck# 80003669), \$4,935.50 of claim is not a liability of the Debtors based on a thorough review and analysis of their books and records and additional diligence				



## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>1143</b>	09-10691 (REG)	<b>Creditor:</b> SUPPORT GROUPS INC	\$0.00	\$0.00	\$0.00	\$137,930.62	\$137,930.62
	<b>Filed On:</b>	2/11/2010						
<b>Reduced Amount</b>			5303 MANORFIELD ROAD ROCKVILLE, MD 20853	\$0.00	\$0.00	\$0.00	\$137,466.96	\$137,466.96
			Comments:	The Debtors agree with \$137,466.96 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$345.00 invoice paid on check 8000753 and \$118.66 is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>507</b>	09-10691 (REG)	<b>Creditor:</b> TEKSYSTEMS INC	\$0.00	\$0.00	\$0.00	\$225,751.86	\$225,751.86
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			ATTN MATT HUDSON 7437 RACE RD HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$35,303.17	\$35,303.17
			Comments:	The Debtors agree with \$35,303.17 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$187,071.59 of claim was paid on check #s 80001998, 80002115, 80002945, 80003403, 80004014, 80004851 & 80005046 and \$3,377.10 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>263</b>	09-10691 (REG)	<b>Creditor:</b> TELENETWORK PARTNERS, LTD.	\$0.00	\$0.00	\$0.00	\$72,358.49	\$72,358.49
	<b>Filed On:</b>	4/6/2009						
<b>Reduced Amount</b>			PO BOX 2479 SAN MARCOS, TX 79867	\$0.00	\$0.00	\$0.00	\$40,757.15	\$40,757.15
			Comments:	The Debtors agree with \$40,757.15 of claim but the Liquidating Trustee contends \$26,321.34 of claim has been paid (ck #s 80001999, 80002116 & 80003404) and \$5,280 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>446</b>	09-10705 (REG)	<b>Creditor:</b> THE BHW GROUP	\$0.00	\$0.00	\$0.00	\$110,172.50	\$110,172.50
	<b>Filed On:</b>	4/15/2009						
<b>Reduced Amount</b>			9015 MOUNTAIN RIDGE DR, STE 240 AUSTIN, TX 78759	\$0.00	\$0.00	\$0.00	\$107,061.50	\$107,061.50
			Comments:	The Debtors agree with \$107,061.50 of claim but contend that \$3,111 of claim was paid on EFT 373513 on 4/16/2009 and EFT 373092 on 4/9/2009				
<b>Filed Claim Amount</b>	<b>658</b>	09-10691 (REG)	<b>Creditor:</b> THE CLEAN MACHINE LLC	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00
	<b>Filed On:</b>	4/17/2009						
<b>Reduced Amount</b>			15059 CONFERENCE CENTER DR CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00
			Comments:	The Debtors contend \$1,500.00 was paid on check # 80003674 and agree with the \$7,500.00 remaining amount of the claim.				
<b>Filed Claim Amount</b>	<b>917</b>	09-10691 (REG)	<b>Creditor:</b> THE LIVINGSTON GROUP LLC	\$0.00	\$0.00	\$0.00	\$25,914.00	\$25,914.00
	<b>Filed On:</b>	7/6/2009						
<b>Reduced Amount</b>			499 SOUTH CAPITAL STREET SW SUITE 600 WASHINGTON, DC 20003	\$0.00	\$0.00	\$0.00	\$4,717.00	\$4,717.00
			Comments:	The Debtors contend \$21,200.00 of claim paid 7/30/2009 on ck# 80004526				
<b>Filed Claim Amount</b>	<b>369</b>	09-10691 (REG)	<b>Creditor:</b> TIBCO SOFTWARE INC	\$0.00	\$0.00	\$0.00	\$164,179.37	\$164,179.37
	<b>Filed On:</b>	4/13/2009						
<b>Reduced Amount</b>			DEPT 33142 PO BOX 39000 SAN FRANCISCO, CA 94139	\$0.00	\$0.00	\$0.00	\$19,603.15	\$19,603.15
			Comments:	The Debtors contend that \$144,576.22 of claim was paid (ck #s 80001639, 80002242 and 80003408) and agree with \$19,603.15 portion of claim				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>374</b>	09-10691 (REG)	<b>Creditor:</b> TRENT WATSON LLC	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
	<b>Filed On:</b>	4/13/2009	P O BOX 2221 JEFFERSON CITY, MO 65102					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
			Comments:	The Debtors agree with \$3,000.00 of claim for December 2008 but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, the January - April invoices are not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>821</b>	09-10691 (REG)	<b>Creditor:</b> UNITED BUSINESS MEDIA LLC DBA TECHWEB	\$0.00	\$0.00	\$0.00	\$68,833.33	\$68,833.33
	<b>Filed On:</b>	5/5/2009	600 COMMUNITY DRIVE 3RD FL MANHASSET, NY 11030					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$52,833.33	\$52,833.33
			Comments:	The Debtors agree with \$52,833.33 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$16,000 for invoice 8307835 is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>972</b>	09-10691 (REG)	<b>Creditor:</b> VERIZON BUSINESS GLOBAL LLC FOR ITS SUBS	\$0.00	\$0.00	\$0.00	\$344,688.72	\$344,688.72
	<b>Filed On:</b>	8/10/2009	CYBERTRUST INC & DIGEX INC ATTN DALE E BARNEY ESQ, GIBBONS PC ONE GATEWAY CENTER NEWARK, NJ 7102					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$182,193.29	\$182,193.29
			Comments:	The Debtors agree with \$182,193.29 of claim but contend \$162,475.43 of claim was paid on check #'s 80001399, 80002609, 80002497, 80001900, 80000497 & 80000498 on 4/3/2009, 5/1/2009, 4/29/2009, 4/15/2009, 3/9/2009 & 3/9/2009, respectively				

Exhibit A  
Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Filed Claim Amount	55	09-10691 (REG)	Creditor: WEBEX COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$90,583.26	\$90,583.26
	Filed On:	3/24/2009						
Reduced Amount			C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$48,247.50	\$48,247.50
			Comments:	The debtors agree with \$48,247.50 of claim but contend that the claimed invoice for \$42,335.76 was denied in Invoiceworks by the approver as duplicative				
	Filed Claim Totals		50	\$0.00	\$0.00	\$0.00	\$4,457,893.53	\$4,457,893.53
	Reduced Amount Totals			\$0.00	\$0.00	\$0.00	\$2,440,639.07	\$2,440,639.07

**EXHIBIT B**  
**(ESCHEATMENT CLAIMS)**

Exhibit B  
No Liability Escheatment Claims

Claim #		Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	177	09-10691 (REG)	Creditor: NORTH CAROLINA, STATE OF	\$0.00	\$0.00	\$0.00	\$2,914.00	\$2,914.00
	Filed On:	3/31/2009	DEPARTMENT OF STATE TREASURER UNCLAIMED PROPERTY/ESCHEATS DIVISION 325 NORTH SALISBURY STREET RALEIGH, NC 27603					
Comments:				The Debtors contend they have paid the States for any property deemed abandoned prior to the petition date				
Claims To Be Disallowed Totals			1	\$0.00	\$0.00	\$0.00	\$2,914.00	\$2,914.00

**EXHIBIT C**

**(LATE CLAIMS)**

Exhibit C  
Late Filed Claims

		Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed		1170	09-10691 (REG)	Creditor: TEXAS ELECTRIC INSULATED CABLE CORP  C/O MCLEOD ALEXANDER POWEL & APPEL 1415 LOUISIANA STREET, SUITE 3600 HOUSTON, TX 77002	\$0.00	\$0.00	\$0.00	\$14,621.02	\$14,621.02
Filed On:		4/16/2010							
Comments:					The Debtors contend the claim was asserted after the Bar Date.				
Claims To Be Disallowed Totals				1	\$0.00	\$0.00	\$0.00	\$14,621.02	\$14,621.02



**EXHIBIT D**

**(DECLARATION OF BARRY FOLSE)**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X		
<b><u>In re</u></b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>BEARINGPOINT, INC., <u>et al.</u>,</b>	:	<b>09 - 10691 (REG)</b>
	:	
<b>Debtors.<sup>1</sup></b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**DECLARATION OF BARRY FOLSE IN SUPPORT OF  
LIQUIDATING TRUSTEE'S TWELFTH OMNIBUS OBJECTION TO CLAIMS**

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of AlixPartners, LLP ("AP"). John DeGroote Services LLC (the "Liquidating Trustee") has retained AP as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Twelfth Omnibus Objection to Claims (the "Objection").

3. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit A and, based on a review and analysis of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit A, the claims listed should be reduced as indicated.

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<sup>1</sup> The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

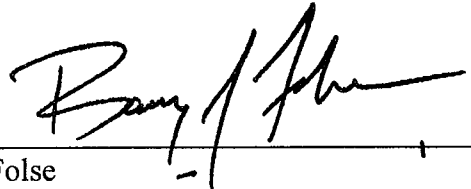
4. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit B. Based on a review and analysis of the claims listed on Exhibit B, I understand that these claims are claims filed by various state authorities under their unclaimed property statutes. In addition, based upon investigation by me or employees of the Liquidating Trustee or the Debtors under my direction and control, any property abandoned to the states prior to the bankruptcy filing has been turned over to the states. Thus, the claims listed on Exhibit B should be disallowed and expunged in their entirety.

5. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit C and, based on the a review of the filed claims, have concluded that the filing dates listed on the claims on Exhibit C are accurate, the claims were filed after the Bar Date and that the Debtors have no liability for the claims.

**[Remainder of Page Intentionally Left Blank]**

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 29 day of June, 2010.

A handwritten signature in black ink, appearing to read "Barry Folse", written over a horizontal line.

Barry Folse  
Managing Director, AlixPartners, LLP

**ANNEX A**  
**(PROPOSED ORDER)**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
<u>In re</u>	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., <u>et al.</u> ,	:	09 - 10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**ORDER GRANTING LIQUIDATING TRUSTEE'S  
TWELFTH OMNIBUS OBJECTION TO CLAIMS**

Upon consideration of the objection, dated June 29, 2010 (the “*Twelfth Omnibus Objection*”),<sup>1</sup> of John DeGroote Services LLC, Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Twelfth Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the “*Hearing*”) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

- A. Consideration of the Twelfth Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).
- B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
- C. The Court has jurisdiction to consider the Twelfth Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

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<sup>1</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Twelfth Omnibus Objection.

D. The Liquidating Trustee has provided due and proper notice of the Twelfth Omnibus Objection and Hearing to parties in interest (the “*Notice Parties*”), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Twelfth Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all claims they may have against any claimant.

Therefore, it is hereby ORDERED that:

1. The Twelfth Omnibus Objection is GRANTED as set forth herein.
2. Each claim listed on Exhibit A attached hereto is hereby reduced to the amount stated therein.
3. Each claim listed on Exhibit B attached hereto is hereby disallowed and expunged in its entirety.
4. Each claim listed on Exhibit C attached hereto is hereby disallowed and expunged in its entirety.
5. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

6. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York  
\_\_\_\_\_, 2010

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HONORABLE ROBERT E. GERBER  
UNITED STATES BANKRUPTCY JUDGE



**EXHIBIT A**  
**(OVERSTATED CLAIMS)**

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>39</b>	09-10691 (REG)	<b>Creditor:</b> ALGOMED TECHNOLOGIES CORPORATION	\$0.00	\$0.00	\$0.00	\$12,104.38	\$12,104.38
	<b>Filed On:</b>	3/19/2009	116 JOHN ST SUITE 1406 NEW YORK, NY 10038					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$11,492.23	\$11,492.23
			Comments:	The Debtors agree with claim as filed less \$612.15 paid 4/15/2009 on check #80001876				
<b>Filed Claim Amount</b>	<b>343</b>	09-10691 (REG)	<b>Creditor:</b> BASS BERRY AND SIMS PLC	\$0.00	\$0.00	\$0.00	\$22,093.30	\$22,093.30
	<b>Filed On:</b>	4/10/2009	ATTN: ANDREA T. MCKELLAR 315 DEADERICK STREET, SUITE 2700 NASHVILLE, TN 37238					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$20,141.30	\$20,141.30
			Comments:	The Debtors agree with the claim as filed less \$1,952.00 paid 4/29/2009 on check #80002491				
<b>Filed Claim Amount</b>	<b>171</b>	09-10691 (REG)	<b>Creditor:</b> BEELINE	\$0.00	\$0.00	\$0.00	\$70,925.00	\$70,925.00
	<b>Filed On:</b>	3/31/2009	JOANNA KRAFT 1 INDEPENDENT DRIVE SUITE 800 JACKSONVILLE, FL 32202					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$41,090.88	\$41,090.88
			Comments:	The Debtors agree with \$41,090.88 of claim but the Liquidating Trustee contends that \$29,525 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>346</b>	09-10691 (REG)	<b>Creditor:</b> BEERS & CUTLER PLLC	\$0.00	\$0.00	\$0.00	\$327,246.00	\$327,246.00
<b>Filed On:</b>	4/10/2009							
<b>Reduced Amount</b>			PILLSBURY WINTHROP SHAW PITTMAN LLP ATTN GIANNI DIMOS ESQ 1540 BROADWAY NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$34,881.00	\$34,881.00
			Comments:	The Debtors agree with \$34,881.00 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$263,962.00 of claim was paid 4/27/2009 on check #80002363 and \$28,403 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>530</b>	09-10691 (REG)	<b>Creditor:</b> BLACK AND VEATCH CORPORATION	\$0.00	\$0.00	\$0.00	\$203,800.90	\$203,800.90
<b>Filed On:</b>	4/16/2009							
<b>Reduced Amount</b>			PO BOX 803823 KANSAS CITY, MO 64180	\$0.00	\$0.00	\$0.00	\$181,943.46	\$181,943.46
			Comments:	The Debtors agree with \$181,943.46 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$21,857.44 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>437</b>	09-10692 (REG)	<b>Creditor:</b> BROADWING COMMUNICATIONS LLC	\$0.00	\$0.00	\$0.00	\$14,594.55	\$14,594.55
<b>Filed On:</b>	4/15/2009							
<b>Reduced Amount</b>			1025 ELDORADO BLVD BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$3,358.51	\$3,358.51
			Comments:	The Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$13,225.10 of claim of is not owed by the Debtors or their estates and \$3,358.51 of claim was paid on 4/4/2009 (ck#'s 80001390 & 80001391)				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>330</b>	09-10691 (REG)	<b>Creditor:</b> CENTRIC CONSULTING, LLC	\$0.00	\$0.00	\$0.00	\$99,401.61	\$99,401.61
<b>Filed On:</b>	4/9/2009							
<b>Reduced Amount</b>			C/O COOLIDGE WALL CO, LPA ATTN: GREG EWERS 33 WEST FIRST STREET, SUITE 600 DAYTON, OH 45402	\$0.00	\$0.00	\$0.00	\$93,749.11	\$93,749.11
Comments:				The Debtors contend \$5,652.50 of claim was paid as part of 1/23/2009 payment on EFT 70213101				
<b>Filed Claim Amount</b>	<b>669</b>	09-10691 (REG)	<b>Creditor:</b> COMPUTERSHARE	\$0.00	\$0.00	\$0.00	\$23,752.26	\$23,752.26
<b>Filed On:</b>	4/17/2009							
<b>Reduced Amount</b>			250 ROYALL STREET CANTON, MA 2021	\$0.00	\$0.00	\$0.00	\$23,016.14	\$23,016.14
Comments:				The Debtors agree with \$23,016.14 of claim after payment of \$736.12 on check #373561 on 4/16/2009				
<b>Filed Claim Amount</b>	<b>502</b>	09-10691 (REG)	<b>Creditor:</b> CORR CRONIN MICHELSON	\$0.00	\$0.00	\$0.00	\$24,042.40	\$24,042.40
<b>Filed On:</b>	4/16/2009							
<b>Reduced Amount</b>			BAUMGARDNER AND PREECE LLP 1001 FOURTH AVENUE SUITE 3900 SEATTLE, WA 98154	\$0.00	\$0.00	\$0.00	\$21,800.60	\$21,800.60
Comments:				The Debtors agree with \$21,800.60 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$2,515.40 of claim is not owed by the Debtors or their estates				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>671</b>	09-10691 (REG)	<b>Creditor:</b> DIRECTIONS ON MICROSOFT	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
	<b>Filed On:</b>	4/17/2009						
<b>Reduced Amount</b>			JEFF PARKER 135 LAKE ST S SUITE 155 KIRKLAND, WA 98033	\$0.00	\$0.00	\$0.00	\$526.03	\$526.03
			Comments:	The Debtors contend that \$3,473.97 of claim was paid on ck 80003646 on 6/10/09 and remainder of claim is valid				
<b>Filed Claim Amount</b>	<b>152</b>	09-10691 (REG)	<b>Creditor:</b> FIDELITY ENGINEERING CORP.	\$0.00	\$0.00	\$0.00	\$13,365.23	\$13,365.23
	<b>Filed On:</b>	3/30/2009						
<b>Reduced Amount</b>			19955 HIGHLAND VISTA DR. ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$7,887.26	\$7,887.26
			Comments:	The Debtors agree to \$7,887.26 of claim the Liquidating Trustee contends that \$5,526.94 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				
<b>Filed Claim Amount</b>	<b>734</b>	09-10691 (REG)	<b>Creditor:</b> FIRSTWAVE TECHNOLOGIES, INC	\$0.00	\$0.00	\$0.00	\$11,093.00	\$11,093.00
	<b>Filed On:</b>	4/20/2009						
<b>Reduced Amount</b>			LISA CRAMER CHIEF SALES & MARKETING OFFICER 7000 CENTRAL PARKWAY, SUITE 330 ATLANTA, GA 30328	\$0.00	\$0.00	\$0.00	\$865.17	\$865.17
			Comments:	The Debtors agree with \$865.17 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$5,159.00 of claim is not owed by the Debtors or their estates and \$5,068.83 was paid on check #s 80003097 (5/20/09) and 80005230 (12/16/09)				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>549</b>	09-10691 (REG)	<b>Creditor:</b> FRAGOMEN DEL REY BERNSEN & LOEWY	\$0.00	\$0.00	\$0.00	\$246,361.70	\$246,361.70
	<b>Filed On:</b>	4/16/2009	ATTN: LAUREN B SHY 7 HANOVER SQ NEW YORK, NY 10004					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$46,361.70	\$46,361.70
			Comments:	The Debtors contend the claim should be reduced for payments totaling \$200,000 paid (\$100K paid 4/1/2009 and \$100K on 5/29/2009)				
<b>Filed Claim Amount</b>	<b>350</b>	09-10691 (REG)	<b>Creditor:</b> GOOGLE INC	\$0.00	\$0.00	\$0.00	\$11,437.99	\$11,437.99
	<b>Filed On:</b>	4/10/2009	BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVE SANTA CLARA, CA 95050					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$6,025.49	\$6,025.49
			Comments:	The Debtors agree with \$6,025.49 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$5,412.50 of claim related to invoice 103828 is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>79</b>	09-10691 (REG)	<b>Creditor:</b> GRIMEBUSTERS INC	\$0.00	\$0.00	\$0.00	\$1,662.00	\$1,662.00
	<b>Filed On:</b>	3/25/2009	11 JONATHON LEE DR BELLEVILLE, IL 62223					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$831.00	\$831.00
			Comments:	The Debtors agree with \$831.00 of claim but contend that \$831.00 of claim was paid 4/15/2009 on ck# 80001925				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>522</b>	09-10691 (REG)	<b>Creditor:</b> HILTON WASHINGTON DULLES AIRPORTS CORP.	\$0.00	\$0.00	\$0.00	\$321,841.45	\$321,841.45
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			KELLY A WOODRUFF FARELLA BRAUN & MARTEL 235 MONTGOMERY ST 17TH FL SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$319,320.98	\$319,320.98
			Comments:	The Debtors agree with \$319,320.98 of claim and contend that \$2,520.47 of claim was paid 4/17/2009 (ck #80002087)				
<b>Filed Claim Amount</b>	<b>1041</b>	09-10691 (REG)	<b>Creditor:</b> IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$288,697.65	\$288,697.65
	<b>Filed On:</b>	10/2/2009						
<b>Reduced Amount</b>			ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234	\$0.00	\$0.00	\$0.00	\$241,422.52	\$241,422.52
			Comments:	The Debtors agree with \$241,422.52 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$45,760.00 of claim is not owed by the Debtors or their estates, \$1,515.13 is Deloitte's liability and \$704.71 paid on 6/19/2009 ck #80003857				
<b>Filed Claim Amount</b>	<b>373</b>	09-10691 (REG)	<b>Creditor:</b> INDOSOFT, INC.	\$0.00	\$0.00	\$0.00	\$48,644.49	\$48,644.49
	<b>Filed On:</b>	4/13/2009						
<b>Reduced Amount</b>			RAHUL KUMAR PRESIDENT P.O. BOX 590 SHREWSBURY, MA 1545	\$0.00	\$0.00	\$0.00	\$33,160.04	\$33,160.04
			Comments:	The Debtors agree with claim as filed less \$14,635.84 paid on check numbers 80001416, 80001174 and 80001932 but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$848.61 of claim is not owed by the Debtors or their estates				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>344</b>	09-10691 (REG)	<b>Creditor:</b> J A WHITE AND ASSOCIATES INC	\$0.00	\$0.00	\$0.00	\$9,073.83	\$9,073.83
<b>Filed On:</b>	4/10/2009		1341 GARNER LANE COLUMBIA, SC 29210					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$6,019.48	\$6,019.48
Comments:				The Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, only \$6,019.48 in liabilities is owed to the Creditor				
<b>Filed Claim Amount</b>	<b>698</b>	09-10691 (REG)	<b>Creditor:</b> JP MORGAN CHASE PROFESSIONAL SVCS, INC.	\$0.00	\$0.00	\$0.00	\$2,585.00	\$2,585.00
<b>Filed On:</b>	4/17/2009		VASTERA PROFESSIONAL SERVICES INC ATTN BRIAN HENDERSON, EXECUTIVE DIRECTOR 45025 AVIATION DRIVE, SUITE 150 DULLES, VA 20166					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00
Comments:				The Debtors agree with \$1,100.00 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$1,485.00 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>475</b>	09-10691 (REG)	<b>Creditor:</b> KROLL ASSOCIATES INC	\$0.00	\$0.00	\$0.00	\$74,717.75	\$74,717.75
<b>Filed On:</b>	4/16/2009		ATTN GENERAL COUNSEL 1166 AVENUE OF THE AMERICAS FLOOR 23 NEW YORK, NY 10036					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$72,244.85	\$72,244.85
Comments:				The Debtors agree with \$72,244.85 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$2,472.94 of claim is not owed by the Debtors or their estates				



## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>715</b>	09-10691 (REG)	<b>Creditor:</b> MCKENNEY'S INC	\$0.00	\$0.00	\$0.00	\$1,984.50	\$1,984.50
	<b>Filed On:</b>	4/20/2009	P O BOX 406340 ATLANTA, GA 30384					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00
			Comments:	The Debtors agree with \$1,600.00 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$117.50 was paid 5/8/2009 ck# 80002827 and \$267.00 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>114</b>	09-10691 (REG)	<b>Creditor:</b> MODIS INC	\$0.00	\$0.00	\$0.00	\$219,306.62	\$219,306.62
	<b>Filed On:</b>	3/26/2009	JOANNA KRAFT 1 INDEPENDENT DR STE 800 JACKSONVILLE, FL 32202					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$57,287.31	\$57,287.31
			Comments:	The Debtors agree with \$57,287.31 of claim but disagree with \$160,556.26 of claimed invoices as paid, have no record of \$400 invoice 3744093 and \$973.49 portion of invoice 3748072, and \$89.56 of IQ Navigator fees portion of claim				
<b>Filed Claim Amount</b>	<b>168</b>	09-10691 (REG)	<b>Creditor:</b> MOORE WALLACE NORTH AMERICA INC	\$0.00	\$0.00	\$0.00	\$4,026.00	\$4,026.00
	<b>Filed On:</b>	3/31/2009	3075 HIGHLAND PARKWAY DOWNERS GROVE, IL 60515					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$3,235.20	\$3,235.20
			Comments:	The Debtors contend \$790.80 was paid on check # 80001429 and agree with the \$3,235.20 remaining amount of the claim.				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>845</b>	09-10691 (REG)	<b>Creditor:</b> NEW YORK INSTITUTE OF FINANCE	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
	<b>Filed On:</b>	5/11/2009						
<b>Reduced Amount</b>			PEARSON BUSINESS SERVICES INC 200 OLD TAPPAN RD OLD TAPPAN, NJ 7675	\$0.00	\$0.00	\$0.00	\$708.33	\$708.33
			Comments:	The Debtors contend \$4,291.67 of claim paid 9/3/09 on ck# 80004755				
<b>Filed Claim Amount</b>	<b>186</b>	09-10691 (REG)	<b>Creditor:</b> NTT/VERIO INC	\$0.00	\$0.00	\$0.00	\$27,124.53	\$27,124.53
	<b>Filed On:</b>	4/1/2009						
<b>Reduced Amount</b>			VERIO, INC. 1950 N. STEMMONS FRWY SUITE 2001 DALLAS, TX 75207	\$0.00	\$0.00	\$0.00	\$12,337.83	\$12,337.83
			Comments:	The Debtors contend \$14,786.70 of claim was paid 6/11/2009 on EFT 382070 and agree with the remaining \$12,337.83 of the claim.				
<b>Filed Claim Amount</b>	<b>879</b>	09-10691 (REG)	<b>Creditor:</b> NUNO FERNANDES AND NICOLA FERNANDES	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
	<b>Filed On:</b>	6/5/2009						
<b>Reduced Amount</b>			500 E 77 ST APT 1423 NEW YORK, NY 10162	\$0.00	\$0.00	\$0.00	\$25,500.00	\$25,500.00
			Comments:	The Debtors contend that rejection damages should be for four (4) months (August through November 2009) at \$8,500 per month (\$34,000) less \$8,500 security deposit held by Claimant				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>416</b>	09-10691 (REG)	<b>Creditor:</b> OBJECTBUILDERS, INC	\$0.00	\$0.00	\$0.00	\$12,248.62	\$12,248.62
<b>Filed On:</b>	4/15/2009							
<b>Reduced Amount</b>			MARSHA E. FLORA, ESQUIRE GENERAL COUNSEL 20134 WEST VALLEY FORGE CIRCLE KING OF PRUSSIA, PA 19406	\$0.00	\$0.00	\$0.00	\$388.02	\$388.02
			Comments:	The Debtors agree with \$388.02 of claim Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$5,878.57 of claim is not owed by the Debtors or their estates, \$5,400 were for invoiced amounts greater than purchase order and \$582.03 was paid on ck 80003231 (5/22/09)				
<b>Filed Claim Amount</b>	<b>200</b>	09-10691 (REG)	<b>Creditor:</b> PEARL MEYER AND PARTNERS LLC	\$0.00	\$0.00	\$0.00	\$9,125.00	\$9,125.00
<b>Filed On:</b>	4/1/2009							
<b>Reduced Amount</b>			132 TURNPIKE ROAD SUITE 300 SOUTHBOROUGH, MA 1772	\$0.00	\$0.00	\$0.00	\$7,700.00	\$7,700.00
			Comments:	The Debtors contend that \$1,425.00 is a liability of a non debtor and agree with remaining \$7,700.00 of claim				
<b>Filed Claim Amount</b>	<b>828</b>	09-10691 (REG)	<b>Creditor:</b> PITNEY BOWES GLOBAL FINANCIAL SERVICES	\$0.00	\$0.00	\$0.00	\$3,409.10	\$3,409.10
<b>Filed On:</b>	5/4/2009							
<b>Reduced Amount</b>			PITNEY BOWES INC ATTN RECOVERY DEPT 27 WATERVIEW DRIVE SHELTON, CT 6484	\$0.00	\$0.00	\$0.00	\$3,358.06	\$3,358.06
			Comments:	The Debtors agree with \$3,358.06 of claim but contend that \$51.04 of claim was paid 4/8/2009 on ck# 80001620				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>216</b>	09-10691 (REG)	<b>Creditor:</b> PLANVIEW INC	\$0.00	\$0.00	\$0.00	\$197,752.37	\$197,752.37
	<b>Filed On:</b>	4/2/2009	8300 NORTH MOPAC SUITE 100 AUSTIN, TX 78759					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$160,727.79	\$160,727.79
			Comments:	The Debtors agree with \$160,727.79 of claim but the Liquidating Trustee contends that \$37,025.00 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence nor do they have record of a valid PO commitment related to this portion of claim				
<b>Filed Claim Amount</b>	<b>787</b>	09-10691 (REG)	<b>Creditor:</b> PRESCIO CONSULTING LLC	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
	<b>Filed On:</b>	4/27/2009	PO BOX 10722 CASA GRANDE, AZ 85230					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$7,690.48	\$7,690.48
			Comments:	The Debtors content that \$27,309.52 of claim was paid on 80002936 on 5/15/2009				
<b>Filed Claim Amount</b>	<b>689</b>	09-10691 (REG)	<b>Creditor:</b> QWEST COMMUNICATIONS COMPANY LLC	\$0.00	\$0.00	\$0.00	\$230,464.20	\$230,464.20
	<b>Filed On:</b>	4/17/2009	DBA QWEST GOVERNMENT SERVICES ATTN JANE FREY 1801 CALIFORNIA STREET, 9TH FLOOR DENVER, CO 80202					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$123,941.63	\$123,941.63
			Comments:	The Debtors contend that \$19,764.25 for account 71496766 has been fully satisfied and that \$123,941.63 of claim is valid related to account 75506475				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>303</b>	09-10691 (REG)	<b>Creditor:</b> ROY SPEIGHT	\$0.00	\$0.00	\$0.00	\$7,347.49	\$7,347.49
<b>Filed On:</b>	4/8/2009							
<b>Reduced Amount</b>			ROY C. SPEIGHT, CONSULTANT 11671 MELONES CT GOLD RIVER, CA 95670	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
			Comments:	The Debtors contend \$3,347.49 was paid 4/10/2009 on EFT #373132 and agree with the \$4,000.00 remaining amount of the claim.				
<b>Filed Claim Amount</b>	<b>1042</b>	09-10691 (REG)	<b>Creditor:</b> SBC LONG DISTANCE LLC	\$0.00	\$0.00	\$0.00	\$1,921.62	\$1,921.62
<b>Filed On:</b>	10/5/2009							
<b>Reduced Amount</b>			C/O AT&T SERVICES INC ATTN JAMES GRUDUS ESQ ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 7921	\$0.00	\$0.00	\$0.00	\$868.21	\$868.21
			Comments:	The Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$868.21 in liabilities is owed to the Creditor				
<b>Filed Claim Amount</b>	<b>686</b>	09-10691 (REG)	<b>Creditor:</b> SERCO, INC.	\$0.00	\$0.00	\$0.00	\$57,846.26	\$57,846.26
<b>Filed On:</b>	4/17/2009							
<b>Reduced Amount</b>			ATTN:LEGAL DEPARTMENT 1818 LIBRARY ST. SUITE 1000 RESTON, VA 20190	\$0.00	\$0.00	\$0.00	\$4,944.80	\$4,944.80
			Comments:	The Debtors contend that \$52,901.00 of claim was paid on check numbers 80003234 (5/22/09), 80003525 (6/2/09) and 80003887 (6/19/09)				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>547</b>	09-10691 (REG)	<b>Creditor:</b> SIMPLER CONSULTING INC	\$0.00	\$0.00	\$0.00	\$497,669.02	\$497,669.02
	<b>Filed On:</b>	4/16/2009						
<b>Reduced Amount</b>			ATTN: ALEX W. THOMSON, ESQ. 401 LIBERTY AVENUE 22ND FLOOR PITTSBURGH, PA 15222	\$0.00	\$0.00	\$0.00	\$217,444.34	\$217,444.34
			Comments:	The Debtors agree with \$217,444.34 of claim and contend that \$280,224.60 of claim was paid on ck #s 80001716, 80001988, 80003392 & 80004919				
<b>Filed Claim Amount</b>	<b>82</b>	09-10691 (REG)	<b>Creditor:</b> SOLID COLOR INC	\$0.00	\$0.00	\$0.00	\$2,773.00	\$2,773.00
	<b>Filed On:</b>	3/25/2009						
<b>Reduced Amount</b>			155 AVENUE OF THE AMERICAS 4TH FLOOR NEW YORK, NY 10013	\$0.00	\$0.00	\$0.00	\$2,081.63	\$2,081.63
			Comments:	The Debtors agree with \$2,081.63 of claim but the Liquidating Trustee contends that \$691.37 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				
<b>Filed Claim Amount</b>	<b>228</b>	09-10691 (REG)	<b>Creditor:</b> SPRINT NEXTEL - CORRESPONDENCE	\$0.00	\$0.00	\$0.00	\$6,542.56	\$6,542.56
	<b>Filed On:</b>	4/3/2009						
<b>Reduced Amount</b>			ATTN BANKRUPTCY DEPT PO BOX 7949 OVERLAND PARK, KS 66207	\$0.00	\$0.00	\$0.00	\$904.64	\$904.64
			Comments:	The Debtors agree with \$904.64 of claim but the Liquidating Trustee contends that \$702.42 was paid 6/10/2009 (ck# 80003669), \$4,935.50 of claim is not a liability of the Debtors based on a thorough review and analysis of their books and records and additional diligence				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>1143</b>	09-10691 (REG)	<b>Creditor:</b> SUPPORT GROUPS INC	\$0.00	\$0.00	\$0.00	\$137,930.62	\$137,930.62
	<b>Filed On:</b>	2/11/2010	5303 MANORFIELD ROAD ROCKVILLE, MD 20853					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$137,466.96	\$137,466.96
			Comments:	The Debtors agree with \$137,466.96 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$345.00 invoice paid on check 8000753 and \$118.66 is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>507</b>	09-10691 (REG)	<b>Creditor:</b> TEKSYSTEMS INC	\$0.00	\$0.00	\$0.00	\$225,751.86	\$225,751.86
	<b>Filed On:</b>	4/16/2009	ATTN MATT HUDSON 7437 RACE RD HANOVER, MD 21076					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$35,303.17	\$35,303.17
			Comments:	The Debtors agree with \$35,303.17 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$187,071.59 of claim was paid on check #s 80001998, 80002115, 80002945, 80003403, 80004014, 80004851 & 80005046 and \$3,377.10 of claim is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>263</b>	09-10691 (REG)	<b>Creditor:</b> TELENETWORK PARTNERS, LTD.	\$0.00	\$0.00	\$0.00	\$72,358.49	\$72,358.49
	<b>Filed On:</b>	4/6/2009	PO BOX 2479 SAN MARCOS, TX 79867					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$40,757.15	\$40,757.15
			Comments:	The Debtors agree with \$40,757.15 of claim but the Liquidating Trustee contends \$26,321.34 of claim has been paid (ck #s 80001999, 80002116 & 80003404) and \$5,280 of claim is not owed by the Debtors or their estates based on a thorough review and analysis of their books and records and additional diligence				

## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>446</b>	09-10705 (REG)	<b>Creditor:</b> THE BHW GROUP	\$0.00	\$0.00	\$0.00	\$110,172.50	\$110,172.50
	<b>Filed On:</b>	4/15/2009						
<b>Reduced Amount</b>			9015 MOUNTAIN RIDGE DR, STE 240 AUSTIN, TX 78759	\$0.00	\$0.00	\$0.00	\$107,061.50	\$107,061.50
			Comments:	The Debtors agree with \$107,061.50 of claim but contend that \$3,111 of claim was paid on EFT 373513 on 4/16/2009 and EFT 373092 on 4/9/2009				
<b>Filed Claim Amount</b>	<b>658</b>	09-10691 (REG)	<b>Creditor:</b> THE CLEAN MACHINE LLC	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00
	<b>Filed On:</b>	4/17/2009						
<b>Reduced Amount</b>			15059 CONFERENCE CENTER DR CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00
			Comments:	The Debtors contend \$1,500.00 was paid on check # 80003674 and agree with the \$7,500.00 remaining amount of the claim.				
<b>Filed Claim Amount</b>	<b>917</b>	09-10691 (REG)	<b>Creditor:</b> THE LIVINGSTON GROUP LLC	\$0.00	\$0.00	\$0.00	\$25,914.00	\$25,914.00
	<b>Filed On:</b>	7/6/2009						
<b>Reduced Amount</b>			499 SOUTH CAPITAL STREET SW SUITE 600 WASHINGTON, DC 20003	\$0.00	\$0.00	\$0.00	\$4,717.00	\$4,717.00
			Comments:	The Debtors contend \$21,200.00 of claim paid 7/30/2009 on ck# 80004526				
<b>Filed Claim Amount</b>	<b>369</b>	09-10691 (REG)	<b>Creditor:</b> TIBCO SOFTWARE INC	\$0.00	\$0.00	\$0.00	\$164,179.37	\$164,179.37
	<b>Filed On:</b>	4/13/2009						
<b>Reduced Amount</b>			DEPT 33142 PO BOX 39000 SAN FRANCISCO, CA 94139	\$0.00	\$0.00	\$0.00	\$19,603.15	\$19,603.15
			Comments:	The Debtors contend that \$144,576.22 of claim was paid (ck #s 80001639, 80002242 and 80003408) and agree with \$19,603.15 portion of claim				



## Exhibit A

### Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
<b>Filed Claim Amount</b>	<b>374</b>	09-10691 (REG)	<b>Creditor:</b> TRENT WATSON LLC	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
	<b>Filed On:</b>	4/13/2009	P O BOX 2221 JEFFERSON CITY, MO 65102					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
			Comments:	The Debtors agree with \$3,000.00 of claim for December 2008 but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, the January - April invoices are not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>821</b>	09-10691 (REG)	<b>Creditor:</b> UNITED BUSINESS MEDIA LLC DBA TECHWEB	\$0.00	\$0.00	\$0.00	\$68,833.33	\$68,833.33
	<b>Filed On:</b>	5/5/2009	600 COMMUNITY DRIVE 3RD FL MANHASSET, NY 11030					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$52,833.33	\$52,833.33
			Comments:	The Debtors agree with \$52,833.33 of claim but the Liquidating Trustee contends that, based on a thorough review and analysis of their books and records and additional diligence, \$16,000 for invoice 8307835 is not owed by the Debtors or their estates				
<b>Filed Claim Amount</b>	<b>972</b>	09-10691 (REG)	<b>Creditor:</b> VERIZON BUSINESS GLOBAL LLC FOR ITS SUBS	\$0.00	\$0.00	\$0.00	\$344,688.72	\$344,688.72
	<b>Filed On:</b>	8/10/2009	CYBERTRUST INC & DIGEX INC ATTN DALE E BARNEY ESQ, GIBBONS PC ONE GATEWAY CENTER NEWARK, NJ 7102					
<b>Reduced Amount</b>				\$0.00	\$0.00	\$0.00	\$182,193.29	\$182,193.29
			Comments:	The Debtors agree with \$182,193.29 of claim but contend \$162,475.43 of claim was paid on check #'s 80001399, 80002609, 80002497, 80001900, 80000497 & 80000498 on 4/3/2009, 5/1/2009, 4/29/2009, 4/15/2009, 3/9/2009 & 3/9/2009, respectively				

Exhibit A  
Overstated Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Filed Claim Amount	55	09-10691 (REG)	Creditor: WEBEX COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$90,583.26	\$90,583.26
	Filed On:	3/24/2009	C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094					
Reduced Amount				\$0.00	\$0.00	\$0.00	\$48,247.50	\$48,247.50
Comments:				The debtors agree with \$48,247.50 of claim but contend that the claimed invoice for \$42,335.76 was denied in Invoiceworks by the approver as duplicative				
Filed Claim Totals				50	\$0.00	\$0.00	\$0.00	\$4,457,893.53
Reduced Amount Totals					\$0.00	\$0.00	\$0.00	\$2,440,639.07

**EXHIBIT B**  
**(ESCHEATMENT CLAIMS)**

Exhibit B  
No Liability Escheatment Claims

Claim #		Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed		177	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$0.00	\$2,914.00
Filed On:		3/31/2009	NORTH CAROLINA, STATE OF					
			DEPARTMENT OF STATE TREASURER					
			UNCLAIMED PROPERTY/ESCHEATS					
			DIVISION 325 NORTH SALISBURY STREET					
			RALEIGH, NC 27603					
Comments:				The Debtors contend they have paid the States for any property deemed abandoned prior to the petition date				
Claims To Be Disallowed Totals			1	\$0.00	\$0.00	\$0.00	\$2,914.00	\$2,914.00

**EXHIBIT C**  
**(LATE CLAIMS)**

Exhibit C  
Late Filed Claims

Claim #		Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	1170	09-10691 (REG)	Creditor:	\$0.00	\$0.00	\$0.00	\$14,621.02	\$14,621.02
			TEXAS ELECTRIC INSULATED CABLE CORP					
	Filed On:	4/16/2010	C/O MCLEOD ALEXANDER POWEL & APPEL 1415 LOUISIANA STREET, SUITE 3600 HOUSTON, TX 77002					
Comments:				The Debtors contend the claim was asserted after the Bar Date.				
Claims To Be Disallowed Totals			1	\$0.00	\$0.00	\$0.00	\$14,621.02	\$14,621.02